

§ 53.20

Vendor. Includes a lessor where the lessor is also the manufacturer of the article.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-312, 56 FR 31083, July 9, 1991; T.D. ATF-330, 57 FR 40325, Sept. 3, 1992; T.D. ATF-365, 60 FR 33670, June 28, 1995; T.D. ATF-404, 63 FR 52603, Oct. 1, 1998; T.D. ATF-447, 66 FR 19088, Apr. 13, 2001; T.D. TTB-44, 71 FR 16957, Apr. 4, 2006]

Subpart C—Administrative and Miscellaneous Provisions

§ 53.20 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.53, Delegation of the Administrator's Authorities in 27 CFR Part 53, Manufacturers Excise Taxes—Firearms and Ammunition. You may obtain a copy of this order by accessing the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. TTB-44, 71 FR 16957, Apr. 4, 2006]

§ 53.21 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions on the form.

(b) Forms prescribed by this part are available for printing through the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

(c) *Signature authorization.* An individual's signature on a return, statement, or other document made by or for a corporation or a partnership shall be prima facie evidence that the indi-

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vidual is authorized to sign the return, statement, or other document.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991. Redesignated in part by T.D. ATF-365, 60 FR 33670, June 28, 1995, as amended by T.D. 372, 61 FR 20724, May 8, 1996; T.D. ATF-447, 66 FR 19088, Apr. 13, 2001; T.D. TTB-44, 71 FR 16957, Apr. 4, 2006]

§ 53.22 Employer identification number.

(a) *Requirement of application.* (1) Except for one-time or occasional filers, every person who makes a sale or use of an article with respect to which a tax is imposed by section 4181 of the Code, and who has not earlier been assigned an employer identification number or has not applied for one, shall make an application on Form SS-4 for an employer identification number. The application and any supplementary statement accompanying it shall be prepared in accordance with the applicable form, instructions, and regulations and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any internal revenue district office or internal revenue service center. The application shall be filed with the internal revenue officer designated in the instructions applicable to Form SS-4. The application shall be signed by:

(i) The individual if the person is an individual;

(ii) The president, vice-president, or other principal officer, if the person is a corporation;

(iii) A responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or

(iv) The fiduciary, if the person is a trust or estate.

An employer identification number will be assigned to the person in due course upon the basis of information reported on the application required under this section.

(2) *Time for filing Form SS-4.* The application for an employer identification number shall be filed no later than the seventh day after the date of the first sale or use of an article with respect to which a tax is imposed by chapter 32 of the Code. However, the application should be filed far enough